

Part IV – Items of General Interest

Correction of User Fee in Appendix A of Rev. Proc. 2004-1

Announcement 2004-08

Section (3)(b)(ii) of Appendix A of Rev. Proc. 2004-1, 2004-1 I.R.B. 1, 62 (January 5, 2004) incorrectly provides that the user fee is \$1,500 for a letter ruling request involving an extension of time to file Form 3115, “Application for Change in Accounting Method,” under § 301.9100-3. The correct user fee is \$1,200, not \$1,500.

For further information regarding this announcement, contact George Bowden on (202) 622-3400 (not a toll-free call).